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PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-I BRANCH)**

NOTIFICATION

The 18th February, 2019

No. S. O.12/P.A.8/2005/S.8/2019. -Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule "E" appended to the said Act, with immediate effect, dispensing with the condition of previous notice, namely :-

AMENDMENT

In the said Schedule "E",-

- (i) in Serial No. 1, under the heading "Rate of tax", for the figures and words "13.4 per cent", the figures and word "11.8 percent" shall be substituted; and
- (ii) in Serial No. 2, under the heading 'Rate of Tax', for the figures and words "28 per cent", the figures and word "20.11 percent" shall be substituted.

M.P SINGH,

Additional Chief Secretary to Government
of Punjab-cum-Financial Commissioner,
Department of Excise and Taxation.